TOWN OF CASCO

APPLICATION FOR ABATEMENT OF PROPERTY ASSESSMENT

This form must be completed, signed, and filed with the Assessor within 185 days of the commitment date. A separate application must be filed for each separately assessed parcel of real estate.

Date: _____

Applicant: _____

Property Owner: _____ Phone: _____

Mailing Address: _____

Authorized Representative: _____ Phone: _____

Mailing Address: _____

_____

To the Assessing Department: In accordance with the provisions of Title 36 MSRA §841, I hereby make a written application for abatement of the assessed value of the property noted below.

Real Estate: Property Address: _____

Assessed Land Value: _____ Tax Year: _____

Assessed Building Value: _____ Map_____ Lot_____

Total Assessed Value: _____ Owner's Opinion of Value: _____

Personal Property: Business/Owner: _____

Personal Property Assessed Value: _____ Tax Year: _____

Owner's Opinion of Value: _____ Account # _____

Reason(s) for Requesting Abatement: _____

_____

_____

_____

_____	_____	_____
Printed Name	Signature	Title

Mail Completed Application to:
County of Cumberland Regional Assessing Office
25 Pearl Street
Portland, ME 04101

TEL: 207-699-2475 E-mail: assessor@cumberlandcounty.org

TOWN OF CASCO ABATEMENT POLICY

2016 ABATEMENT APPLICATIONS MUST BE RECEIVED AT THE ASSESSOR'S OFFICE BY THE CLOSE OF BUSINESS AT 5:00 PM ON **February 11, 2017**

1. No abatement will be granted without a completed abatement application. Sufficient documentation is required to be provided with your application to support your abatement request. Please provide a recent unedited real estate appraisal of your property, completed by a licensed appraiser, if available.

2. Application for abatement must be submitted within 185 days from the date of commitment. (The date the Assessor *"commits"* the assessments to the Tax Collector).

3. Burden of proof is upon the taxpayer to show that his/her property is over assessed in relation to other properties in the municipality. The presumption is that the assessment is valid. A person disputing an assessment must prove indisputably.

   a. that he/she was *"over rated"* in the sense of overestimation of the property above its true value or;

   b. that his/her property was taxed on the basis of just value or a certain percentage thereof, while the assessor assessed other similar properties at a lesser percentage of just value;

   c. the taxpayer has received the subject property record card and if information on the said card is incorrect, has brought said errors to the assessor's attention.

4. A property owner's opinion that his/her property assessment is to high is insufficient for granting an abatement. There is a presumption of correctness on the part of the assessor. In order to prevail, the property owner must submit clear and convincing evidence that the property was overvalued by 10%. This may include:

   a. Evidence the assessment is in error due to dimensional errors, incorrect errors, nonexistent features, incorrect material or type of construction.

   b. Unusual change, damage or deterioration of the property or any detracting features unique to the property.

5. You are required to pay your taxes on the tax due dates even though you have filed for an abatement. If an adjustment is made to your valuation you will receive notification and your tax amount will be adjusted accordingly by the tax collector.

- **MRSA Title 36, Section 848-A states: In any proceedings relating to a protested assessment, it shall be sufficient defense of such assessment that it is accurate within reasonable limits, of practicality, except when proven deviation of 10% or more from the relevant assessment ratio of the municipality exists. In other words, if the Town's assessment ratio is 100% (assessments equal market value), then your property's assessment is reasonable if it falls within 10% of its market value.**